

**Washington State Auditor's Office**  
**Report on Financial Statements Audit**

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**Grays Harbor Regional Planning  
Commission  
(Grays Harbor Council of Governments)  
Grays Harbor County**

**Audit Period**  
**January 1, 1999 through December 31, 2001**

**Report No. 64145**

**Issue Date**  
**November 27, 2002**



Washington \_\_\_\_\_  
***State Auditor***  
\_\_\_\_\_  
Brian Sonntag



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November 27, 2002

Board of Commissioners  
Grays Harbor Council of Governments  
Aberdeen, Washington

***Report on Financial Statements***

Please find attached our report on the Grays Harbor Council of Governments' financial statements.

We are issuing this report now in order to provide information on the Commission's financial condition.

In addition to this work, we look at other areas of our audit clients' operations for compliance with state laws and regulations. The results of that review will be included in our accountability audit report, which will be issued separately.

Sincerely,

A handwritten signature in black ink, appearing to read "Brian Sonntag". The signature is fluid and cursive, with the first name "Brian" and last name "Sonntag" clearly distinguishable.

**BRIAN SONNTAG, CGFM**  
STATE AUDITOR

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Grays Harbor County  
January 1, 1999 through December 31, 2001**

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# Independent Auditor's Report on Financial Statements

## **Grays Harbor Council of Governments Grays Harbor County January 1, 1999 through December 31, 2001**

Board of Commissioners  
Grays Harbor Council of Governments  
Aberdeen, Washington

We have audited the accompanying general purpose financial statements of the Grays Harbor Council of Governments, Grays Harbor County, Washington, as of and for the years ended December 31, 2001, 2000 and 1999. These financial statements are the responsibility of the Commission's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Grays Harbor Council of Governments, as of December 31, 2001, 2000 and 1999, and the results of its operations for the years then ended, in conformity with accounting principles generally accepted in the United States of America.



**BRIAN SONNTAG, CGFM**  
STATE AUDITOR

October 15, 2002

# General Purpose Financial Statements

**Grays Harbor Council of Governments  
Grays Harbor County  
January 1, 1999 through December 31, 2001**

## ***GENERAL PURPOSE FINANCIAL STATEMENTS***

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